UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK
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JANICE TORREY-O'NEAL,

                Plaintiff,   <u>ORDER</u>
                                11-CV-1527(JS)(ARL)
       -against-

CARDONE INDUSTRIES USA, AMERICAN
INTERNATIONAL GROUP, INC., and
FORD MOTOR CO.,

                Defendants.
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APPEARANCES:
For Plaintiff: Bernard A. Nathan, Esq.
                Bernard A. Nathan, P.C.
                P.O. Box 443
                West Islip, NY 11795

For Defendants:
Ford Motor Co.   Peter Joseph Fazio, Esq.
                Aaronson, Rappaport, Feinstein & Deutsch
                600 Third Avenue
                New York, NY 10016

Cardone Industries
and AIG: No appearances.

SEYBERT, District Judge:

      Plaintiff Janice Torrey-O'Neal ("Plaintiff") sued Cardone Industries, Ford Motor Company ("Ford") and American International Group ("AIG") in New York State Supreme Court, Nassau County for damages arising out of an automobile accident. Ford removed the case to this Court; pending before the Court is Plaintiff's motion to remand the case back to state court. Plaintiff, a New Yorker, points out that AIG's headquarters is

in Manhattan and argues that this case lacks the complete diversity of citizenship required for federal jurisdiction. <u>See</u> 28 U.S.C. § 1332. Ford, the only Defendant to have appeared in this case, does not oppose the motion. (<u>See</u> Docket Entry 5.)

The Court agrees that this case should be returned to state court. A corporation's principal place of business is typically its headquarters, thus AIG should be considered a New York citizen for purposes of the diversity analysis. <u>See</u> <u>Hertz Corp. v. Friend</u>, __ U.S. __, 130 S. Ct. 1181, 1192, 175 L. Ed. 2d 1029 (2010). Inasmuch as both Plaintiff and AIG are New Yorkers, complete diversity is lacking and the action should be remanded.

Based on the foregoing, Plaintiff's motion to remand (Docket Entry 3) is GRANTED and this action shall be remanded to New York State Supreme Court, Nassau County. The Clerk of the Court is directed to mark this matter CLOSED.

SO ORDERED.

/s/ JOANNA SEYBERT_____
Joanna Seybert, U.S.D.J.

Dated: July _20_, 2011
         Central Islip, New York